

**IMPORTANT ANNOUNCEMENT**  
**TO ALL CPA/PA FIRMS ACTIVELY ENGAGED IN THE**  
**PRACTICE OF PUBLIC ACCOUNTANCY**

CONCERNING THE

**FIRM PERMIT TO PRACTICE**

**EFFECTIVE IMMEDIATELY**

Pursuant to Hawaii Revised Statutes ("HRS") section 466-7, all firms actively engaged in the practice of public accountancy in the State of Hawaii shall obtain a permit to practice. With the recent adoption of revisions to Hawaii Administrative Rules ("HAR") chapter 16-71, the application for this Firm Permit to Practice ("FPTP") has been released for use by these firms. The application form is available at the Professional and Vocational Licensing Division ("PVLD"), located at 335 Merchant Street, #301, Honolulu, Hawaii 96813, or you may call the PVLD at (808) 586-3000 for an application to be mailed to you. The forms are also available on the website of the Board of Public Accountancy ("Board") at [www.hawaii.gov/dcca/pvl/boards/accountancy](http://www.hawaii.gov/dcca/pvl/boards/accountancy).

In accordance with the Board's administrative rules, the firm must list the principals of the firm (i.e., sole proprietor, partners in a partnership, shareholders of a professional accounting corporation, or members of a limited liability company), in the following categories:

1. If your certified public accounting ("CPA") or public accounting ("PA") firm is physically located in Hawaii or has a permanent office in Hawaii, list all principals and indicate each individual's Hawaii CPA/PA license number and whether that individual holds a current individual permit to practice;
2. If your CPA/PA firm is a foreign or multi-state firm engaged in public accounting practice in Hawaii, you must list at least one Hawaii-licensed CPA or PA principal with a current individual permit to practice;
3. If your CPA/PA firm has no permanent office in Hawaii, no principals who are Hawaii residents, and no principals who are engaged in public accounting practice in Hawaii, you must list at least one principal with a current Hawaii CPA/PA license and permit to practice.

Fees for the Firm Permit to Practice are:

Sole proprietorship CPA/PA firm (Application \$25; Permit \$50)	\$ 75
Partnership/LLP/Corporation/LLC/Other CPA/PA firm (Application \$50; Permit \$101; Compliance Resolution Fund \$70)	\$221

# APPLICATION FOR 2010-2011 CPA/PA FIRM PERMIT TO PRACTICE

Access this form via website at: [hawaii.gov/dcca/pvl](http://hawaii.gov/dcca/pvl)

STATE OF HAWAII  
DEPARTMENT OF COMMERCE AND CONSUMER  
AFFAIRS  
**BOARD OF PUBLIC ACCOUNTANCY**  
335 MERCHANT ST., ROOM 301, P.O. BOX 3469  
HONOLULU, HAWAII 96801

## INSTRUCTIONS – To avoid delay read all instructions carefully.

Each applicable question must be fully and truthfully answered. Any misrepresentation is grounds for refusal or subsequent revocation of permit. Attach sheets to this application where the space provided for the answer is not sufficient.

Answer all questions. No application will be considered until all questions are completed.

If a question is not applicable, indicate with "NA".

Applications must be printed legibly in black ink or typewritten.

O F F I C E USE	Permit No. <b>FFTP -</b>	Effective Date
	Approved Date/Initials	

### I. Type of Application (check one)

☐ Initial Application  
☐ Terminate CPA/PA Firm Permit to Practice for Predecessor Firm Name \_\_\_\_\_ Permit No. FFTP -

### II. Applicant Information

Name of CPA/PA Firm \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
Telephone \_\_\_\_\_ Fax Number \_\_\_\_\_ E-mail address \_\_\_\_\_  
Hawaii General Excise Tax (GET) License No. \_\_\_\_\_

**Note:** If your CPA/PA firm does not hold a Hawaii GET License, you are required to provide a statement that the firm "does not and shall not have any gross income for engaging in the practice of public accounting in Hawaii".  
**Attach** this statement to the application.

### III. Form of Practice (check one)

☐ Sole Proprietorship ☐ General Partnership ☐ Limited Liability Partnership  
☐ Corporation ☐ Limited Liability Company ☐ Professional Corporation  
☐ Other \_\_\_\_\_

### IV. Licensed Principals of Your CPA/PA Firm (choose one)

A. If your CPA/PA firm is physically located in Hawaii or has a permanent office in Hawaii, please list all principals:

NAME	HAWAII CPA/PA LICENSE NUMBER	HOLDS CURRENT HAWAII CPA/PA PERMIT TO PRACTICE?
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

SOLE	Appl .....007 .....\$25
	Permit .....008 .....\$50
OTHER	Appl .....007 .....\$50
	Permit .....008 .....\$101
	CRF .....006 .....\$70
	Service Charge ..BCF .....\$25

NAME OF APPLICANT \_\_\_\_\_

- B. If your CPA/PA firm is a foreign or multi-state firm engaged in public accounting practice in Hawaii, you must have at least one Hawaii-licensed CPA or PA principal. Please list that (those) principal(s) here:

NAME	HAWAII CPA/PA LICENSE NUMBER	HOLDS CURRENT HAWAII CPA/PA PERMIT TO PRACTICE?
_____	_____	____ Yes ____ No
_____	_____	____ Yes ____ No
_____	_____	____ Yes ____ No
_____	_____	____ Yes ____ No

- C. If your CPA/PA firm has no permanent office in Hawaii, no principals who are Hawaii residents, and no principals who are engaged in public accounting practice in Hawaii, you must have at least one principal with a current Hawaii CPA/PA license and permit to practice. Please list that (those) principal(s) here:

NAME	HAWAII CPA/PA LICENSE NUMBER	HOLDS CURRENT HAWAII CPA/PA PERMIT TO PRACTICE?
_____	_____	____ Yes ____ No
_____	_____	____ Yes ____ No
_____	_____	____ Yes ____ No
_____	_____	____ Yes ____ No

V. **Firm Permit to Practice Fees** (Fees are based on your "Form of Practice" selection)

Accept this application for a CPA/PA Firm Permit to Practice as a: (check one):

\_\_\_\_ Sole Proprietorship..... \$75  
(Non-refundable Application fee -\$25 + Permit - \$50)

\_\_\_\_ Partnership/LLP/Corporation/LLC/Other..... \$221  
(Non-refundable Application fee - \$50 + Permit - \$101 + Compliance Resolution Fund - \$70)

*Note: One of the numerous legal requirements that you must meet in order for your new permit to be issued is the payment of fees as set forth in this application. You may be sent a permit before the payment you sent us for your required fees is honored by your bank. If your payment is dishonored, you will have failed to pay the required permit fee and your permit will not be valid, and you may not do business under that permit. Also, a \$25.00 service charge shall be assessed for payments that are dishonored for any reason.*

VI. **Optional Questions**

- A. Does your CPA/PA firm currently participate in a peer review or quality review program? \_\_\_\_ Yes \_\_\_\_ No
- B. If yes, when was your CPA/PA firm's last peer review or quality review conducted? \_\_\_\_\_

\*\*\*\*\* SIGNATURES REQUIRED ON PAGE 3 \*\*\*\*\*

Name of Applicant \_\_\_\_\_

**VII. Certification**

I HEREBY CERTIFY under penalty of perjury that the statements, answers, and representations made in this "Application for 2010-2011 CPA/PA Firm Permit to Practice" (including any attached statements) are true and correct. I understand that any misrepresentation is grounds for denial, refusal to renew, revocation, and/or other disciplinary sanctions, and is a misdemeanor (Hawaii Revised Statutes ("HRS") sections 436B-19, 466-9, and 710-1017). I FURTHER CERTIFY that I have read and will abide by the provisions of HRS chapter 466 and Hawaii Administrative Rules chapter 16-71.

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Print Name**

\_\_\_\_\_  
**CPA/PA License Number & Issuing Authority**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Firm, Company, or Agency Name**

\_\_\_\_\_  
**Address**

\_\_\_\_\_  
**Telephone Number**

\_\_\_\_\_  
**E-mail Address**

**Release of Information to Third Party:**

To assist me in the licensing process, I authorize the Board of Public Accountancy and staff to release any and all information regarding my application to:

Name of Individual who is assisting you: \_\_\_\_\_

Name of Organization: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Authorized Person**

\_\_\_\_\_  
**Date**

This material can be made available for individuals with special needs. Please call the Licensing Branch Manager at (808)586-3000 to submit your request.